

Instructions for ETIF 2012 Online Reimbursement Application Form

The ETIF 2012 reimbursement application has been formatted to allow online completion and submission by eligible Pine Tree Development Zone and Employment Tax Increment Financing-certified businesses. The previous two-page application form and Worksheets A & B have been modified and combined onto one screen:

- The application form has been eliminated and replaced with pre-populated company-specific information from the DECD database. Companies will be given a code to access their form.
- By inserting its total 2012 employment figure, a company will trigger a spreadsheet similar to Worksheet A, containing columns that are used to calculate qualified employees.
- The information from this worksheet will be automatically tabulated onto a summary spreadsheet that replaces Worksheet B.

Companies will be able to save these spreadsheets to their systems, complete them, then import to DECD's system. **If a company uses its own spreadsheet, it can be imported as a Microsoft Excel .CSV file as long as it exactly matches all of the columns contained in the DECD template.** A sample of DECD's import spreadsheet can be found and used as a template by clicking on "Import Instructions" after logging in.

If your company has more than one Employment Tax Increment Financing program certification, please contact DECD for further instructions.

FILING YOUR REIMBURSEMENT APPLICATION

Company Name, Report Year, County Median Income, Certification Year, Employment Base and Reimbursement Rate are pre-populated. The following are step by step instructions for filing your report:

1. **If you are uploading a .CSV spreadsheet** click on "Browse", select your properly formatted spreadsheet (see "Import Instructions" link next to "Import" button for more information), and click "Import." **If you choose to upload your report in this manner you need only complete steps 4, 5, and 6 before submitting your report.**
2. Number of Maine Employees – This is the total Maine employment for 2012; it is the **number of employees employed by the certified company during 2012**. Since this dictates how many employees you will be able to add to the report, please be sure to include enough rows for all employees' information.
3. Enter number of Maine Employees, then click "Set." This will automatically produce a form with rows to capture information for each employee. The list will include even those employees hired prior to year of certification. Please indicate which employees are "qualified employees" and which are not on the form.
4. Enter the Company Affiliates Information. Please provide the EIN, name, location, number of employees, total payroll, and total withholding of all affiliated businesses during the year in which your company was certified for ETIF and in 2012.
5. Name and Address where reimbursement check should be mailed.
6. Enter the name of the person filling out the reimbursement request and click "Submit" when you are finished.

INSTRUCTIONS FOR COMPLETING SPREADSHEET

Please complete all columns. Do not leave any cells blank - insert "0" in cells instead.

- Column 1. Position Name:** List the name of the position that this employee filled during calendar year 2012. If there is more than one position with the same name, please number them in parentheses () to distinguish between them. Example: ABC Company employs three mechanics all with the position name of "Mechanic", so they will number the positions as "Mechanic (1), Mechanic (2), and Mechanic (3)" on the Worksheet. If more than one employee occupied one position during the course of calendar year 2012, please be sure to list the correct position next to each of their names.
- Column 2. Position Creation Date:** Enter the date that the position was created. In order for a position to be counted as "qualified" it must have been created during or after the year in which the company was certified for the ETIF program.
- Column 3. Is Fulltime:** List whether the employee was full time (FT) or part time (PT) during calendar year 2012.
- Column 4. Employee Name or ID Number:** List the employee's name or ID number.
- Column 5. Hire Date:** List the date that the employee was initially hired by the company.
- Column 6. Separation Date:** List the date that the employee was separated from the company if the employee ceased employment there during calendar year 2012. Leave this section blank if it does not apply.
- Column 7. Taxable Earnings:** List the employee's gross earnings (not counting benefits paid by the employer) during calendar year 2012.
- Column 8. Annualized Income Derived from Employment:** This includes the earnings from Column 7, **plus** any retirement, health or other benefits paid by the employer in 2012. (See definitions below). Note: PTDZ certified businesses hiring 250+ employees within the first two years of certification may count "company-offered benefits" in determining Annualized IDE. Calculate and enter the annualized compensation if the employee held the position for less than the full 2012 calendar year. Annualized IDE must exceed the per capita personal income (PCI) for the county of employment in order for the employee to be "qualified." (See table of 2012 PCI by county at bottom of this form).

Benefits Definitions:

Retirement: Company-paid contributions to a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 1001 to 1461, as amended.

Health: Company-paid contributions to group insurance programs, including health insurance, medical insurance, dental insurance, vision insurance, life insurance, and long-term disability coverage.

Other: Company-paid benefits, including “education benefits” and “dependent care benefits” meaning education expenses and dependent care expenses paid by the qualified business on behalf of a participating qualified employee for education assistance and dependent care assistance provided as part of an employee benefit package.

- Column 9 Health Insurance:** Check box (Y/N) to indicate whether access to this benefit is provided. Do not enter any benefit amount, as this was already included in Column 5 under “Annualized Total Compensation.”
- Column 10 Retirement:** Check box (Y/N) to indicate whether access to this benefit is provided (must be an ERISA qualified plan). Do not enter any benefit amount, as this was already included in Column 5 under “Annualized Total Compensation.”
- Column 11 Promotion or New Hire:** Was this employee promoted to a net new position (position created during or after ETIF certification year) or hired during or after the certification year (yes or no)? If the employee was either transferred laterally or promoted to a position created prior to the ETIF certification year, please answer "no".
- Column 12 Gross Withholding:** List the gross Maine income tax withholding for this employee.
- Column 13 Excess Withholding:** List the excess Maine income tax withholding for this employee.
- Column 14 Reimbursement Rate:** List the reimbursement rate for the certified business as established in the Letter of Approval by the Commissioner, Department of Economic and Community Development. Pine Tree Zone certified businesses have a reimbursement rate of 80%, but those companies that are not Pine Tree Zone certified have a reimbursement rate between 30% and 75%.
- Column 15 Is Qualified:** Indicate whether or not this employee meets the definition of "qualified employee" per Maine law. These are net new (above the employment baseline), full-time employees working in Maine, who are provided with access to a retirement program and group health insurance, and whose “income derived from employment (IDE)” is greater than the annual per capita personal income of their county of employment.
- Column 16 Request:** List the reimbursement amount requested for this particular employee. Employees are only potentially eligible for reimbursement if they are considered qualified employees and if the company has hired at least five net new qualified employees. If no reimbursement is requested for an employee, please enter “0”.

“POTENTIAL ERRORS”

Potential errors (shown below employees’ information in black) are generated by BDTI as a notice to staff members of a possible need for clarification when reviewing the ETIF report and may be ignored by those filing the report. In most cases these potential errors do not need to be followed up on by DECD, but if a question arises while staff is reviewing your company’s report, you will be contacted.

EXPLANATION OF DATA IN SUMMARY SPREADSHEET

The data you have entered in the 16-column spreadsheet is automatically totaled and entered by the system. This summary replaces the former Worksheet B on which you calculated the reimbursement request. **You do not have to enter any data on this spreadsheet.**

The column marked “Approved” has a default setting of “No” and is for DECD office use only. The “No” setting does not indicate the final determination of your reimbursement request, which is subject to review of your application.

SUBMITTING YOUR APPLICATION

This completes your application. After reviewing the data you have entered, please submit by April 15, 2013.

County	Annual Income		County	Annual Income
Androscoggin	\$34,808		Oxford	\$29,199
Aroostook	\$29,817		Penobscot	\$33,149
Cumberland	\$45,147		Piscataquis	\$29,950
Franklin	\$29,636		Sagadahoc	\$37,243
Hancock	\$36,164		Somerset	\$29,197
Kennebec	\$35,418		Waldo	\$31,457
Knox	\$37,563		Washington	\$29,464
Lincoln	\$37,229		York	\$37,316